

FY2015-16

15 Flathead County 0316 Creston Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification					
Business Manager/Clerk:	Tammy Bartos	Phone #: (406) 755-2859			
(Signature)		(Date)			
Chair, Board of Trustees:	Jeff Sullivan				
(Signature)		(Date)			
County Superintendant	Jack Eggensperger				
(Signature)		(Date)			

Software

Black Mountain Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

Submit ID: 0316-50690875

15 Flathead County0316 Creston Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
151	Title II Part A	FEDERAL		84.367
210	Interest/local	LOCAL		
211	M Smith gift	LOCAL		
214	Special Ed Coop	LOCAL		
326	Title I, Part A, Improvement Grants	FEDERAL		84.010
327	Title I, Part A, Improvement Grants	FEDERAL		84.010
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
369	Miscellaneous State Grant	STATE	Multi Dist Coop	State
430	Title I, Part A, Improvement Grants	FEDERAL		84.010
540	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
548	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
786	IDEA Part B	FEDERAL		84.027



F 1 2015-10

15 Flathead County

0316 Creston Elem

		General Fund	Transportation	Bus Depreciation	School Food Services
			Fund	Fund	Fund
	1000000	(04)	(10)	(44)	40
A CC	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,496.68	10,493.55	109,674.89	71.93
02	Taxes Receivable - Real and Personal (120-149)	4,151.97	473.63	439.94	
03	Taxes Receivable - Protested (150-159)	0.04			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	90,648.69	10,967.18	110,114.83	71.93
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	4,152.01	473.63	439.94	
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	33,761.83	166.49		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	52,734.85	10,327.06	109,674.89	71.93
52	TOTAL FUND BALANCE/EQUITY	86,496.68	10,493.55	109,674.89	71.93
53	TOTAL LIABILITIES AND FUND BALANCE	90,648.69	10,967.18	110,114.83	71.93



F 1 2015-10

15 Flathead County

0316 Creston Elem

Dalance Sheet				
	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
		. ,	. ,	
Cash & Investments (101-119) Less Warrants Pavable (620)	2,640.62	27,434.07	23,698.03	
Taxes Receivable - Real and Personal (120-149)	745.19	,	•	
Taxes Receivable - Protested (150-159)				
Receivables from Other Funds (160-179)				
Due From Other Governments (180)				
Other Current Assets (190-210)				
Inventories (220 & 230)				
Prepaid Expenses (240)				
Deposits (250)				
TOTAL ASSETS AND OTHER DEBITS	3,385.81	27,434.07	23,698.03	
FERRED OUTFLOWS				
Deferred Outflows (501)				
BILITIES				
Payable to Other Funds (601-606)				
Due to Other Governments (611)				
Other Current Liabilities (621-679)				
Other Liabilities (690 - 699)				
TOTAL LIABILITIES				
FERRED INFLOWS				
Deferred Inflows (680)	745.19			
ND BALANCE/EQUITY				
Reserve for Inventories (951)				
Reserve for Encumbrances (953)				
Fund Balance for Budget	2,640.62	27,434.07	23,698.03	
TOTAL FUND BALANCE/EQUITY	2,640.62	27,434.07	23,698.03	
TOTAL LIABILITIES AND FUND BALANCE	3,385.81	27,434.07	23,698.03	
	ASSETS, LIABILITIES, AND FUND BALANCE SETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Taxes Receivable - Real and Personal (120-149) Taxes Receivable - Protested (150-159) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) TOTAL ASSETS AND OTHER DEBITS FERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES FERRED INFLOWS Deferred Inflows (680) ND BALANCE/EQUITY Reserve for Inventories (951) Reserve for Encumbrances (953) Fund Balance for Budget TOTAL FUND BALANCE/EQUITY	ASSETS, LIABILITIES, AND FUND BALANCE (13) Cash & Investments (101-119) Less Warrants Payable (620) Taxes Receivable - Real and Personal (120-149) Taxes Receivable - Protested (150-159) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) TOTAL ASSETS AND OTHER DEBITS TOTAL ASSETS AND OTHER DEBITS Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES FERRED INFLOWS Deferred Inflows (680) Prepaid Expenses (951) Reserve for Inventories (951) Reserve for Encumbrances (953) Fund Balance for Budget TOTAL FUND BALANCE/EQUITY 2,640.62	ASSETS, LIABILITIES, AND FUND BALANCE (13) (14) SETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Taxes Receivable - Real and Personal (120-149) Taxes Receivable - Protested (150-159) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) TOTAL ASSETS AND OTHER DEBITS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES Deferred Inflows (680) ND BALANCE/EQUITY Reserve for Inventories (951) Reserve for Encumbrances (953) Fund Balance for Budget 2,640.62 27,434.07 TOTAL FUND BALANCE/EQUITY 2,640.62 27,434.07	ASSETS, LIABILITIES, AND FUND BALANCE (13) (14) (15) ETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Taxes Receivable - Real and Personal (120-149) Taxes Receivable - Protested (150-159) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) TOTAL ASSETS AND OTHER DEBITS 3,385.81 27,434.07 23,698.03 EERED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Current Liabilities (621-679) Other Liabilities (621-679) Other Current Liabilities (621-679) Other Liabilities (621-679) Other Liabilities (621-679) Other Current Liabilities (621-679) Other C



Trustees' Financial Summary Submit ID: 0316-50690875 FY2015-16

15 Flathead County

0316 Creston Elem

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,039.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,039.71
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,039.71
52	TOTAL FUND BALANCE/EQUITY				1,039.71
53	TOTAL LIABILITIES AND FUND BALANCE				1,039.71



Trustees' Financial Summary Submit ID: 0316-50690875 FY2015-16

15 Flathead County

0316 Creston Elem

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0316 Creston Elem

ASSETS, LIABILITIES, AND FUND BALANCE (28) (29) (45) (50) ASSETS AND OTHER DEBITS (101) (1 Cash & Investments (101-119) Less Warrants Payable (620) (2 Taxes Receivable - Protested (150-159) (3 Taxes Receivable - Protested (150-159) (4 Receivables from Other Funds (160-179) (5 Due From Other Governments (180) (6 Other Current Assets (190-210) (7 Inventories (220 & 230) (8 Prepaid Expenses (240) (9 Deposits (250) 2 TOTAL ASSETS AND OTHER DEBITS 2 Payable to Other Funds (601-606) 2 Due to Other Governments (611) LIABILITIES 2 Payable to Other Funds (601-606) 3 Total Liabilities (621-679) 7 Other Liabilities (620-699) 3 TOTAL LABILITIES DEFERRED INFLOWS DEFFERED INFLOWS A Reserve for Inventories (951) 8 Reserve for Inventories (951) 8 Reserve for Encomments (954) 4 Find Balance For Budget 4 Find Balance For Budget 5 TOTAL LIABILITIES 5 TOTAL LIABILITIES 1 TOTAL LIABILITIES 1 TOTAL LIABILITIES 3 Reserve for Encomments (954) 4 Find Balance For Budget 4 Find Balance For Budget 5 TOTAL LIABILITIES 6 TOTAL FUND BALANCE/EQUITY 7 TEF Fund Balance For Budget 8 Fund Balance For Budget 9 TOTAL LIABILITIES ADDITION BALANCE/EQUITY 1 TOTAL LIABILITIES ADITION BALANCE/EQUITY 2 2,827,57 36,539,74			Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS AND OTHER DEBITS 01						
ASSETS AND OTHER DEBITS 01		ASSETS I IABII ITIES AND EUND BALANCE	(28)	(29)	(45)	(50)
Cash & Investments (101-119) Less Warrants Payable (620) 2,827.57 36,539.74	ASS		(28)	(29)	(43)	(30)
1	7100					
03 Taxes Receivable - Protested (150-159)	01	• • • •	2,827.57	36,539.74		
04 Receivables from Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 9 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 2,827.57 36,539.74 36,539.74 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 7 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) EUD BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Endownents (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 47 TIF Fund Balance for Budget 48 Fund Balance for Budget	02	Taxes Receivable - Real and Personal (120-149)				
Due From Other Governments (180)	03	Taxes Receivable - Protested (150-159)				
Other Current Assets (190-210) OT Inventories (220 & 230) Other Current Assets (190-210) Other Deposits (250) Other Lassets AND OTHER DEBITS 2,827.57 36,539.74 Other Current Liabilities (621-679) Other Current Liabilities (621-679) Other Liabilities (690-699) Other Current Liabilities (690-699) Other Current	04	Receivables from Other Funds (160-179)				
1	05	Due From Other Governments (180)				
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 2,827.57 36,539.74 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endownents (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 2,827.57 36,539.74 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	06	Other Current Assets (190-210)				
09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS Deferred Inflows (680) FUND BALANCE/EQUITY Seserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS 2,827.57 36,539.74	08	Prepaid Expenses (240)				
Deferred OutfLows Deferred Outflows (501)	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	2,827.57	36,539.74		
LIABILITIES Liabilities 22 Payable to Other Funds (601-606)	DEF					
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 52 TOTAL FUND BALANCE/EQUITY 53 36,539.74 54 TOTAL FUND BALANCE/EQUITY 55 TOTAL FUND BALANCE/EQUITY 56 TOTAL FUND BALANCE/EQUITY 57 TOTAL FUND BALANCE/EQUITY 58 TOTAL FUND BALANCE/EQUITY 59 TOTAL FUND BALANCE/EQUITY 59 TOTAL FUND BALANCE/EQUITY 50 TOTAL FUND BALANCE/EQUITY 51 TOTAL FUND BALANCE/EQUITY 51 TOTAL FUND BALANCE/EQUITY 52 TOTAL FUND BALANCE/EQUITY	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 52 TOTAL FUND BALANCE/EQUITY 53 36,539.74	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 8 36 Deferred Inflows (680) 9 FUND BALANCE/EQUITY 10 37 Reserve for Inventories (951) 10 38 Reserve for Encumbrances (953) 10 39 Reserve for Endowments (954) 10 47 TIF Fund Balance For Budget 2,827.57 48 Fund Balance for Budget 2,827.57 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74 10	23	Due to Other Governments (611)				
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 680 680 37 Reserve for Inventories (951) 78 88 38 Reserve for Encumbrances (953) 88 88 88 89 80	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680)	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	DEF	TERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 2,827.57 36,539.74 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	36	Deferred Inflows (680)				
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 2,827.57 36,539.74 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	FUN	ID BALANCE/EQUITY				
39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 2,827.57 36,539.74 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	37	Reserve for Inventories (951)				
47 TIF Fund Balance For Budget 48 Fund Balance for Budget 2,827.57 36,539.74 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	38	Reserve for Encumbrances (953)				
48 Fund Balance for Budget 2,827.57 36,539.74 52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	39	Reserve for Endowments (954)				
52 TOTAL FUND BALANCE/EQUITY 2,827.57 36,539.74	47	TIF Fund Balance For Budget				
	48	Fund Balance for Budget	2,827.57	36,539.74		
52 TOTAL LIADH ITIES AND EURD DALLANCE 2,927.57 26,520.74	52	TOTAL FUND BALANCE/EQUITY	2,827.57	36,539.74		
101AL LIABILITIES AND FUND BALANCE 2,027.37 30,339.74	53	TOTAL LIABILITIES AND FUND BALANCE	2,827.57	36,539.74		



Trustees' Financial Summary Submit ID: 0316-50690875 FY2015-16

15 Flathead County

0316 Creston Elem

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,899.38	28,914.11		
02	Taxes Receivable - Real and Personal (120-149)		249.99		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,899.38	29,164.10		
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)		249.99		
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,899.38	28,914.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,899.38	28,914.11		
53	TOTAL LIABILITIES AND FUND BALANCE	4,899.38	29,164.10		



FY2015-16

15 Flathead County

0316 Creston Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)		_		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



15 Flathead County

0316 Creston Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

15 Flathead County

0316 Creston Elem

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS	(01)	(02)	(6.1)	(02)
01	Cash & Investments (101-119) Less Warrants Payable (620)			2.541.78	
04	Receivables from Other Funds (160-179)			2,341.76	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,541.78	
DEI	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,541.78	
52	TOTAL FUND BALANCE/EQUITY			2,541.78	
53	TOTAL LIABILITIES AND FUND BALANCE			2,541.78	



FY2015-16

15 Flathead County

0316 Creston Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,402.21	11,012.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	16,402.21	11,012.54		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	13,677.73			
24	Warrants Payable (620)	2,724.48	11,012.54		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	16,402.21	11,012.54		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,402.21	11,012.54		



FY2015-16

15 Flathead County

0316 Creston Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUI	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

15 Flathead County

0316 Creston Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curre	nt Revenues,	1111 District Levy - Real Property 1112 District Levy - Personal Property 1190 Penalties and Interest on Taxes 1510 Interest Earnings 1900 Other Revenue from Local Sources 3110 Direct State Aid 3111 Quality Educator 3112 At Risk Student 3113 Indian Education For All 3114 American Indian Achievement Gap 3115 State Spec Ed Allowable Cost Pymt to Districts 3116 Data For Achievement 3118 Natural Resource Development 3120 State Guaranteed Tax Base Aid 3444 State School Block Grant 3446 SB96 Block Grant Reimbursement 9710 Residual Equity Transfers In rent Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue			2015 Value	2016 Value
	1111 Dist	rict Levy - Re	al Property	184,264.83	163,199.70
	1112 Dist	rict Levy - Pe	rsonal Property	374.99	779.62
	1190 Pen	alties and Inte	rest on Taxes	619.07	325.56
	1510 Inte	rest Earnings		524.90	615.33
	1900 Oth	er Revenue fro	om Local Sources	0.00	8.50
	3110 Dire	ect State Aid		234,747.59	218,078.6
	3111 Qua	lity Educator		28,403.15	29,262.2
	3112 At F	Risk Student		1,756.89	3,754.8
	3113 Indi	an Education	For All	1,897.20	1,712.1
	3114 Am	erican Indian	Achievement Gap	200.00	0.0
	3115 Stat	e Spec Ed Alle	owable Cost Pymt to Districts	19,088.19	18,586.1
	3116 Data	a For Achieve	ment	1,395.00	1,640.0
	3118 Nati	3116 Data For Achievement 3118 Natural Resource Development 3120 State Guaranteed Tax Base Aid 3444 State School Block Grant		1,672.85	2,448.2
	3120 Stat	e Guaranteed	Tax Base Aid	52,007.20	53,833.1
	3444 Stat	e School Bloc	k Grant	26,235.48	26,235.4
	3446 SB9	6 Block Gran	t Reimbursement	662.85	0.0
	9710 Res	idual Equity T	ransfers In	52.89	0.0
tal (Current Reve	nues, Other F	inancing Sources and Residual Equity Transfers In:	553,903.08	520,479.6
urre	<mark>nt Expenditur</mark>	es, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 02
RC	Program	Function	Object	2015 Value	2016 Value
	1XX Regu	lar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	230,429.94	225,378.2
			2XX Personal Services - Employee Benefits	38,514.97	40,776.4
			3XX Purchased Professional and Technical Services	8,443.84	5,407.0
			4XX Purchased Property Services	0.00	580.0
			5XX Other Purchased Services	58.24	0.0
			6XX Supplies and Materials	34,982.57	25,706.5
			810 Dues and Fees	50.00	0.0
		21XX Sup	port Services - Students		
			3XX Purchased Professional and Technical Services	4,156.00	770.0
		221X Imp	rovement of Instruction Services		
			3XX Purchased Professional and Technical Services	2,428.62	1,833.1
			5XX Other Purchased Services	4,121.26	222.6
			6XX Supplies and Materials	0.00	497.2
			orar supplies and fractions		
		222X Edu	cational Media Services		
		222X Edu		37,563.86	0.0
Мо	ntana Automat		cational Media Services	37,563.86	0.0



FY2015-16

15 Flathead County

Submit ID: 0316-50690875

0316 Creston Elem

Currer	ıt Expenditui	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	571.37	0.00
			3XX Purchased Professional and Technical Services	816.60	816.60
			6XX Supplies and Materials	746.10	79.49
		23XX Sup	port Services - General Administration		
			3XX Purchased Professional and Technical Services	7,710.00	9,745.25
			5XX Other Purchased Services	1,181.46	888.05
			6XX Supplies and Materials	614.84	0.00
			810 Dues and Fees	0.00	901.00
		24XX Sup	port Services - School Administration		
			1XX Personal Services - Salaries	37,563.98	53,782.04
			2XX Personal Services - Employee Benefits	787.64	342.85
		25XX Sup	oport Services - Business		
			1XX Personal Services - Salaries	22,049.31	20,132.64
			2XX Personal Services - Employee Benefits	2,905.20	2,809.87
			3XX Purchased Professional and Technical Services	3,216.57	3,241.71
			5XX Other Purchased Services	6,237.20	6,913.42
			6XX Supplies and Materials	191.71	30.00
			810 Dues and Fees	75.00	75.00
		26XX Ope	eration and Maintenance of Plant Services		
		-	1XX Personal Services - Salaries	16,359.56	16,061.77
			2XX Personal Services - Employee Benefits	931.43	1,180.86
			4XX Purchased Property Services	10,958.55	27,126.74
			6XX Supplies and Materials	5,904.88	3,784.30
		27XX Stu	dent Transportation Services	,	,
			2XX Personal Services - Employee Benefits	740.45	733.22
			4XX Purchased Property Services	1,805.00	0.00
		4XXX Fac	cilities Acquisition and Construction Services	,	
			7XX Property and Equipment Acquisition	31,297.81	40,500.00
	280 Specia	al Education -	- Local and State	, , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		1XXX Ins			
			1XX Personal Services - Salaries	30,173.70	21,515.31
			2XX Personal Services - Employee Benefits	5,664.76	4,102.87
			5XX Other Purchased Services	400.00	0.00
			6XX Supplies and Materials	455.47	0.00
		62XX Res	ources Transferred to Other School Districts or Cooperatives	155.17	0.00
		021111 1105	920 Resources Transferred to Other School Districts or Cooperatives	1,557.52	1,230.70
	365 India	n Education f	or All - OTO & Ongoing	1,337.32	1,230.70
	Jos maiai	1XXX Ins			
		1717171 1119	3XX Purchased Professional and Technical Services	0.00	671.15
			6XX Supplies and Materials	0.00	99.98
		221¥ Imn	rovement of Instruction Services	0.00	77.70
		221A 1111P	3XX Purchased Professional and Technical Services	1,612.62	1,283.16
			JAA Turchaseu Fioressional and Technical Services	1,012.02	1,283.10



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Curren	<mark>ıt Expenditur</mark>	es, Other Fin	ancing Us	es and Residual Equity	Transfers Out:				Fund C	Code 01
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	412 Title V	I, Part B, Su	bpart 1, S	mall rural Schools (SRS	5)					
		1XXX Inst	truction							
			2XX Pe	rsonal Services - Employ	ee Benefits			0.00		47.29
		221X Imp	rovement	of Instruction Services						
				rsonal Services - Employ	ee Benefits			126.72		0.00
		222X Educ	cational M	ledia Services						
				rsonal Services - Employ	ee Benefits			0.00		8.90
	420 Title I	_	_	sic Programs						
		1XXX Inst								
				rsonal Services - Employ				0.00		163.40
		24XX Sup	_	ces - School Administra				0.00	20.21	
	000 77 11		2XX Pe	rsonal Services - Employ	ee Benefits			0.00		29.21
	999 Undist		4* FD	6 4 04 E 1						
		61XX Ope		ansfers to Other Funds	n Evenda			0.00	5	600.00
Total (Surrent Evner	nditures Oth	•	erating Transfers to Other ong Uses and Residual E		Out		553,404.75		,600.00
Total	Jui i ent Expe	nuitures, Oth	er Fillalici					333,404.73		
				Schedule Of C	thanges Wor	<mark>kshee</mark>	t		Fund C	Code 01
Begin	ning Fund Bal	ance							86,823.29	(1)
Total	Current Reven	ues, Other Fin	nancing So	urces and Residual Equit	y Transfers In				520,479.68	(2)
Total	Current Expen	ditures, Other	Financing	Uses and Residual Equit	y Transfers Out				525,068.12	(3)
Increa	se/Decrease of	f Reserve for 1	Inventories							
,	This Year		0.00	Less Last Year	0.00)	(4a)	0.00		
Increa	se/Decrease of	f Reserve for	Encumbrar	ices						
,	This Year	33,	761.83	Less Last Year	29,500.00)	(4b)	4,261.83		
									4,261.83	(4)
Ending	g Fund Balanc	e (1 + 2 - 3 +	4)						86,496.68	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Currer	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,616.24	18,516.80
	1112 District Levy - Personal Property	32.01	74.57
	1190 Penalties and Interest on Taxes	49.38	33.29
	1410 Individual Transportation Fees	1,888.00	2,599.00
	1510 Interest Earnings	89.38	90.72
	2220 County On-Schedule Trans Reimb	6,758.67	5,906.43
	3210 State On-Schedule Trans Reimb	6,758.67	5,906.43
	3444 State School Block Grant	496.54	496.54
	3446 SB96 Block Grant Reimbursement	56.70	0.00
Total (urrent Revenues, Other Financing Sources and Residual Equity Transfers In:	31,745.59	33,623.78
Currer	t Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	24XX Support Services - School Administration		
	1XX Personal Services - Salaries	0.00	3,841.58
	25XX Support Services - Business		
	1XX Personal Services - Salaries	12,109.16	3,948.34
	2XX Personal Services - Employee Benefits	494.75	350.00
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	13,988.28	9,353.00
	3XX Purchased Professional and Technical Services	0.00	30.00
	4XX Purchased Property Services	262.50	9,592.08
	5XX Other Purchased Services	155.54	0.00
	6XX Supplies and Materials	7,002.65	8,551.75
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	5XX Other Purchased Services	0.00	56.70
Total (urrent Expenditures, Other Financing Uses and Residual Equity Transfers Out:	34,012.88	35,723.45



FY2015-16

Submit ID: 0316-50690875

15 Flathead County0316 Creston Elem

		Schedule Of C	<mark>hanges Worksh</mark>	eet		Fund (Code 10	
Beginning Fund Balance						12,737.38	(1)	
Total Current Revenues, Ot	her Financing So	urces and Residual Equity	Transfers In			33,623.78	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out								
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserv	ve for Encumbrar	ices						
This Year	166.49	Less Last Year	310.65	(4b)	-144.16			
						-144.16	(4)	
Ending Fund Balance (1 + 2	Ending Fund Balance (1 + 2 - 3 + 4)							



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current	t Revenues, Other I	Financing Source	es and Residual Equity T	ransfers In:			Fund C	Code 11	
PRC	Revenue					2015 Value	2016 Va	alue	
	1111 District Lev	vy - Real Property				18,050.13	17	,268.30	
	1112 District Lev	vy - Personal Prop	perty			39.35		78.58	
	1190 Penalties ar		es			59.18		33.41	
	1510 Interest Ear	rnings				542.35		734.55	
Total C	urrent Revenues, O	Other Financing S	Sources and Residual Equ	iity Transfers In:		18,691.01	18	,114.84	
Curren	t Expenditures, Oth	ner Financing Us	<mark>es and Residual Equity T</mark>	ransfers Out:			Fund (Code 11	
PRC	Program Fund	ction Object				2015 Value	2016 Va	lue	
Total C	urrent Expenditure	es, Other Financi	ng Uses and Residual Eq	uity Transfers Out:		0.00		0.00	
			Schedule Of Ch	<mark>nanges Worksh</mark>	eet		Fund (Code 11	
Beginn	ning Fund Balance						91,560.05	(1)	
Total C	Current Revenues, Ot	ther Financing So	urces and Residual Equity	Transfers In			18,114.84	(2)	
Total C	Current Expenditures	, Other Financing	Uses and Residual Equity	Transfers Out			0.00	(3)	
Increas	se/Decrease of Reser	ve for Inventories							
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increas	se/Decrease of Reser	ve for Encumbran	ices						
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)	
Ending	g Fund Balance (1 + 2	2 - 3 + 4)					109,674.89	(5)	



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	<mark>it Revenues, (</mark>	<mark>Other Financi</mark>	ing Source	es and Residual Equity	Transfers In:				Fund C	Code 12
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	rest Earnings						0.52		1.27
	1623 Milk	Sales						1,401.40	1.	,542.10
Total C	Current Rever	nues, Other F	inancing S	Sources and Residual F	Equity Transfers	s In:		1,401.92	1	,543.37
Curren	<mark>ıt Expenditur</mark>	es, Other Fin	ancing Us	es and Residual Equity	y Transfers Out	:			Fund Code 12	
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	910 Food S		10							
		31XX Food		applies and Materials				1,661.10	1	,383.99
Total C	Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:							1,661.10	1,383.99	
				Schedule Of	Changes Wo	orksl	neet		Fund Code 12	
Beginı	ning Fund Bal	ance							-87.45	(1)
Total (Current Reven	ues, Other Fin	nancing So	urces and Residual Equi	ity Transfers In				1,543.37	(2)
Total (Current Expen	ditures, Other	Financing	Uses and Residual Equ	ity Transfers Ou	t			1,383.99	(3)
Increas	se/Decrease of	f Reserve for I	Inventories	;						
-	This Year		0.00	Less Last Year	0.	00	(4a)	0.00		
Increa	se/Decrease of	f Reserve for I	Encumbrar	nces						
-	This Year		0.00	Less Last Year	0.	00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	e (1 + 2 - 3 +	4)						71.93	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Curren	t Revenues, Oth	es, Other Financing Sources and Residual Equity Transfers In:					Fund C	code 13
PRC	Revenue					2015 Value	2016 Va	lue
	1111 District	Levy - Real Proper	rty			5,339.69	28	,784.42
	1112 District	Levy - Personal Pr	operty			53.97		64.21
			axes			56.30		38.22
	1510 Interest	Earnings				14.56		34.78
Total C	Revenue 1111 District Levy - Real Property 1112 District Levy - Personal Property 1190 Penalties and Interest on Taxes 1510 Interest Earnings 1111 Interest Earnings 1111 Interest Earnings 1112 Interest Earnings 1113 Interest Earnings 1114 Expenditures, Other Financing Sources and Residual Equity Transfers In: 1115 Expenditures, Other Financing Uses and Residual Equity Transfers Out: 1116 Program Function Object 1117 Regular Education Programs - Elementary/Secondary 1118 Intruction 1118 SXX Other Purchased Services 1118 Instruction 1118 SXX Other Purchased Services 1118 Instruction 1118 SXX Other Purchased Services 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out: 1119 Schedule Of Changes Worksheet 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses and Residual Equity Transfers Out 1119 Interest Expenditures, Other Financing Uses Interest Out			:	5,464.52	28	,921.63	
Curren	t Expenditures,	Other Financing U	Jses and Residual Equity Tr	ansfers Out:			Fund (Code 13
PRC		•				2015 Value	2016 Val	lue
			ms - Elementary/Secondary	,				
	1,		Other Dunchesed Comings			5 250 00		0.00
	280 Special Fe					5,250.00		0.00
	-		nu state					
	-		Other Purchased Services			0.00	28	,317.12
Total C	Current Expendit			iity Transfers O	ut:	5,250.00	28,317.1	
			Schedule Of Ch	<mark>anges Work</mark>	sheet		Fund (Code 13
Beginn	ning Fund Balanc	e					2,036.11	(1)
Total C	Current Revenues	, Other Financing S	Sources and Residual Equity T	Transfers In			28,921.63	(2)
Total C	Current Expenditu	ares, Other Financi	ng Uses and Residual Equity	Transfers Out			28,317.12	(3)
Increas	se/Decrease of Re	eserve for Inventori	es					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Re	eserve for Encumbr	ances					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1	1 + 2 - 3 + 4)					2,640.62	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, Other Financin	g Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		182.00	208.74
	1900 Other Revenue from	1510 Interest Earnings 1900 Other Revenue from Local Sources 2240 County Retirement Distribution rent Revenues, Other Financing Sources and Residual Equity Transfers In: expenditures, Other Financing Uses and Residual Equity Transfers Out:	250.80	0.00
	2240 County Retirement		68,256.35	53,333.72
Total C	urrent Revenues, Other Fir	nancing Sources and Residual Equity Transfers In:	68,689.15	53,542.46
Curren	t Expenditures, Other Fina	ncing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program Function	Object	2015 Value	2016 Value
	1XX Regular Education	Programs - Elementary/Secondary		
	1XXX Instr	uction		
		2XX Personal Services - Employee Benefits	38,926.76	39,813.28
	222X Educa	tional Media Services		
		2XX Personal Services - Employee Benefits	5,803.77	250.80
	24XX Suppo	ort Services - School Administration		
		2XX Personal Services - Employee Benefits	5,819.82	9,257.06
	25XX Suppo	ort Services - Business		
		2XX Personal Services - Employee Benefits	4,494.14	3,380.40
	26XX Opera	ation and Maintenance of Plant Services		
		2XX Personal Services - Employee Benefits	1,303.50	1,275.27
	27XX Stude	nt Transportation Services		
		2XX Personal Services - Employee Benefits	1,113.75	792.78
	280 Special Education - I	ocal and State		
	1XXX Instr	uction		
		2XX Personal Services - Employee Benefits	5,647.95	4,880.65
Total C	urrent Expenditures, Other	Financing Uses and Residual Equity Transfers Out:	63,109.69	59,650.24



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

		Schedule Of Ch	anges Workshe	et		Fund C	Code 14	
Beginning Fund Balance						33,541.85	(1)	
Total Current Revenues, Other	er Financing So	urces and Residual Equity	Transfers In			53,542.46	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out								
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	e for Encumbran	ces						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1 + 2	- 3 + 4)					27,434.07	(5)	



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue	2016 Value	
51 Title II Part A		
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	300.00	
10 Interest/local		
1510 Interest Earnings	214.09	
1900 Other Revenue from Local Sources	490.27	
14 Special Ed Coop		
1900 Other Revenue from Local Sources	4,961.18	
27 Title I, Part A, Improvement Grants		
4200 Title I, Part A, Improving Basic Programs	37,927.00	
65 State OTO Indian Education for All		
6100 Material Prior Period Revenue Adjustments	4,574.16	
66 State OTO Capital Invest & Deferred Maintenance		
1900 Other Revenue from Local Sources	11,070.41	
69 Miscellaneous State Grant		
6100 Material Prior Period Revenue Adjustments	1,161.86	
48 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
6100 Material Prior Period Revenue Adjustments	300.00	
54 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,486.91	
55 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,867.61	
86 IDEA Part B		
5700 Resources Transferred from Other School Districts or Cooperatives	1,230.70	
Cotal Current Revenues, Other Financing Sources and Residual Equity Transfers In:	73,584.19	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Cod
RC Program Function Object	2015 Value	2016 Value
10 Interest/local		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials		35
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials		1,35
4XXX Facilities Acquisition and Construction Services		-,00
7XX Property and Equipment Acquisition		13,12
910 Food Services		,
31XX Food Services		

210 Subtotal

6XX Supplies and Materials

15,070.22



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Current Expendit	ures, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program	Function	Object	2015 Value	2016 Value
211 M Smith gift				
1XX Reg	gular Educatio	n Programs - Elementary/Secondary		
	4XXX Fac	cilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition		3,941.10
		211 Subtotal		3,941.10
214 Special Ed C	оор			
280 Spec	cial Education	- Local and State		
	1XXX Ins	truction		
		1XX Personal Services - Salaries		5,285.00
		2XX Personal Services - Employee Benefits		162.83
		214 Subtotal		5,447.83
327 Title I, Part A	A, Improvemen	nt Grants		
420 Title	I, Part A, Imp	proving Basic Programs		
	1XXX Ins	truction		
		1XX Personal Services - Salaries		27,608.14
		2XX Personal Services - Employee Benefits		4,636.75
	24XX Sup	port Services - School Administration		
		1XX Personal Services - Salaries		4,902.63
		2XX Personal Services - Employee Benefits		779.48
		327 Subtotal		37,927.00
366 State OTO C	apital Invest &	z Deferred Maintenance		
366 OTC) Capital Inves	t & Deferred Maintenance		
	4XXX Fac	cilities Acquisition and Construction Services		
		7XX Property and Equipment Acquisition		11,070.41
		366 Subtotal		11,070.41
554 Title VI,Part	B,Subpart 1,S	mall Rural Schools(SRS)		
412 Title	e VI, Part B, Su	abpart 1, Small rural Schools (SRS)		
	1XXX Ins	truction		
		1XX Personal Services - Salaries		5,797.37
		2XX Personal Services - Employee Benefits		940.39
		6XX Supplies and Materials		165.66
	24XX Sup	port Services - School Administration		
		1XX Personal Services - Salaries		1,500.00
		2XX Personal Services - Employee Benefits		249.15
		554 Subtotal		8,652.57
555 Title VI,Part	B,Subpart 1,S	mall Rural Schools(SRS)		
412 Title	VI, Part B, Su	ibpart 1, Small rural Schools (SRS)		
	1XXX Ins	truction		
		1XX Personal Services - Salaries		2,012.15
		6XX Supplies and Materials		165.11



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Current Expendi	tures, Other Fir	nancing U	ses and Residual Equity Tr	ansfers Out:			Fund (Code 1
RC Progran	n Function	Object				2015 Value	2016 Va	lue
	21XX Sup	port Serv	ices - Students					
		5XX O	ther Purchased Services					150.0
	221X Imp	rovement	of Instruction Services					
		5XX O	ther Purchased Services			_		540.3
			555 Sub	ototal			2	2,867.6
86 IDEA Part l								
280 Spe	cial Education		d State					
	1XXX Ins		10 ' 01 '				1	220.7
		IXX P	ersonal Services - Salaries 786 Su l	statal		_		,230.7
Cotal Current Fy	nenditures Otk	er Financ	ing Uses and Residual Equ			=		5,207.4
otal cultent La	penantares, ou	ici i ilialic	-	•			Fund (
			Schedule Of Cha	anges worksi	1eet		Fulla (Joue 1
Beginning Fund l	Balance						36,321.28	(1)
Total Current Rev	venues, Other Fi	nancing So	ources and Residual Equity T	ransfers In			73,584.19	(2)
Total Current Exp	penditures, Othe	r Financing	g Uses and Residual Equity T	Transfers Out			86,207.44	(3)
Increase/Decrease	e of Reserve for	Inventorie	S					
This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease	e of Reserve for	Encumbra	nces					
This Year		0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Bala	ance (1 + 2 - 3 +	4)					23,698.03	(5)
		P	<mark>roject Reporter Sum</mark>	ımaries				
Project Reporter				Revei	nues	Expenditures	Difference	
151 Title II Part	A				300.00	0.00		300.0

Project Reporter Summarie	es		
Project Reporter	Revenues	Expenditures	Difference
151 Title II Part A	300.00	0.00	300.00
210 Interest/local	704.36	15,070.22	-14,365.86
211 M Smith gift	0.00	3,941.10	-3,941.10
214 Special Ed Coop	4,961.18	5,447.83	-486.65
327 Title I, Part A, Improvement Grants	37,927.00	37,927.00	0.00
365 State OTO Indian Education for All	4,574.16	0.00	4,574.16
366 State OTO Capital Invest & Deferred Maintenance	11,070.41	11,070.41	0.00
369 Miscellaneous State Grant	1,161.86	0.00	1,161.86
548 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	300.00	0.00	300.00
554 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,486.91	8,652.57	-165.66
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,867.61	2,867.61	0.00
786 IDEA Part B	1,230.70	1,230.70	0.00
Total	73,584.19	86,207.44	-12,623.25



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Curren	t Revenues,	Other Financi	ing Sourc	es and Residual Equity Tr	ransfers In:				Fund C	Code 21
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inte	rest Earnings						12.76		5.96
	5300 Ope	erating Transfe	ers from O	her Funds				0.00	5	,600.00
Total C	Current Reve	nues, Other F	inancing	Sources and Residual Equ	iity Transfe	rs In:		12.76	5	,605.96
Curren	ıt Expenditui	es, Other Fin	ancing U	ses and Residual Equity T	<mark>ransfers Ou</mark>	ıt:			Fund (Code 21
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	1XX Regu			s - Elementary/Secondary	y					
		1XXX Inst	truction							
				ersonal Services - Salaries				0.00		708.21
			2XX P	ersonal Services - Employee	e Benefits			1,150.00		0.00
	25XX Support Services - Business 1XX Personal Services - Salaries									
			0.00	4	,013.13					
	27XX Student Transportation Services									
				ersonal Services - Salaries				0.00		631.20
	280 Specia	al Education -		d State						
		1XXX Inst		10 . 01 .				0.00		2.10
T-4-1 C		. 124 041-		ersonal Services - Salaries	· · · · · · · · · · · · · · · · · · ·			0.00	-	2.10
1 otai C	urrent Expe	naitures, Otn	er Financ	ing Uses and Residual Eq	uity 1 ransie	ers Out	:	1,150.00		5,354.64
				Schedule Of Ch	nanges W	<mark>orks</mark> l	heet		Fund (Code 21
Begini	ning Fund Bal	lance							788.39	(1)
Total (Current Rever	nues, Other Fir	nancing So	ources and Residual Equity	Transfers In				5,605.96	(2)
Total (Current Exper	nditures, Other	Financing	Uses and Residual Equity	Transfers O	ut			5,354.64	(3)
Increa	se/Decrease o	of Reserve for	Inventorie	3						
-	This Year		0.00	Less Last Year	(0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for	Encumbra	nces						
-	This Year		0.00	Less Last Year	(0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Baland	ce (1 + 2 - 3 +	4)						1,039.71	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

				_0 _100	mology I					
Current	t Revenues, Ot	<mark>her Financi</mark>	ng Source	es and Residual Equity	Transfers In:				Fund C	code 28
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Interes	et Farnings						16.50		20.55
	3281 State 7	_	Aid					561.30		511.02
Total C				Sources and Residual I	Equity Transfers	s In:		577.80		531.57
		,	Ü							
Current	t Expenditures	, Other Fin	ancing Us	es and Residual Equity	y Transfers Out	:			Fund (Code 28
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	_		_	s - Elementary/Second	lary					
		1XXX Inst		1 15				201.00		0.00
T-4-1 C	4 E			irchased Property Service				381.00		0.00
1 otal C	urrent Expend	ntures, Otn	er Financ	ing Uses and Residual	Equity Transfer	s Out	:	381.00		0.00
				Schedule Of	Changes Wo	orksl	1eet		Fund (Code 28
Beginn	ning Fund Balan	ice							2,296.00	(1)
Total C	Current Revenue	es, Other Fin	ancing So	urces and Residual Equi	ity Transfers In				531.57	(2)
Total C	Current Expendi	tures, Other	Financing	Uses and Residual Equ	ity Transfers Out	t			0.00	(3)
Increas	se/Decrease of F	Reserve for I	nventories	3						
Т	This Year		0.00	Less Last Year	0.	00	(4a)	0.00		
Increas	se/Decrease of F	Reserve for I	Encumbrar	nces						
Т	This Year		0.00	Less Last Year	0.	00	(4b)	0.00		
									0.00	(4)
Ending	Fund Balance	(1+2-3+4)	4)						2,827.57	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	t Revenues, Other Finai	ncing Sourc	es and Residual Equity T	ransfers In:			Fund C	Code 29
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earning	ţs.				250.02		270.23
	1900 Other Revenue	from Local S	Sources			176.11		0.00
	3445 State Combined	Fund School	ol Block Grant			6,401.81	6	,401.81
	3447 SB96 Combined	d Block Grai	nt Reimbursement			232.56		0.00
Total C	urrent Revenues, Other	Financing	Sources and Residual Equ	uity Transfers In:		7,060.50	6	,672.04
Curren	t Expenditures, Other F	inancing U	ses and Residual Equity T	ransfers Out:			Fund (Code 29
PRC	Program Function	Object				2015 Value	2016 Va	lue
	o .		ns - Elementary/Secondar	•				
	4XXX F		quisition and Construction					
m . 10			roperty and Equipment Acc	-		0.00		,690.34
Total C	urrent Expenditures, O	ther Financ	ring Uses and Residual Eq	uity Transfers O	ut:	0.00		,690.34
			Schedule Of Ch	nanges Work	sheet		Fund (Code 29
Beginn	ning Fund Balance						40,558.04	(1)
Total C	Current Revenues, Other l	Financing So	ources and Residual Equity	Transfers In			6,672.04	(2)
Total C	Current Expenditures, Oth	ner Financing	g Uses and Residual Equity	Transfers Out			10,690.34	(3)
Increas	se/Decrease of Reserve fo	or Inventorie	s					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve fo	or Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance $(1 + 2 - 3)$	+ 4)					36,539.74	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

				00 2411					
Curren	t Revenues, (<mark>Other Financ</mark>	ing Sourc	<mark>es and Residual Equity Tr</mark>	ansfers In:			Fund C	Code 60
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inter	rest Earnings					53.22		51.37
	1910 Ren	tals					427.22		550.00
Total C	urrent Reve	nues, Other F	inancing	Sources and Residual Equ	ity Transfers In:		480.44		601.37
Curren	t Expenditur	es, Other Fin	ancing U	ses and Residual Equity T	ransfers Out:			Fund (Code 60
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu		_	ns - Elementary/Secondary					
		26XX Ope		d Maintenance of Plant Se	rvices		0.00		
		***		urchased Property Services			0.00		,697.00
Total C	Current Expe	nditures, Oth	er Financ	ring Uses and Residual Equ	uity Transfers Ou	ıt:	0.00		,697.00
				Schedule Of Ch	anges Works	sheet		Fund (Code 60
Beginn	ning Fund Bal	ance						7,995.01	(1)
Total C	Current Reven	nues, Other Fin	nancing So	ources and Residual Equity	Γransfers In			601.37	(2)
Total C	Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out			3,697.00	(3)
Increas	se/Decrease of	f Reserve for	Inventorie	s					
Т	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of	f Reserve for	Encumbra	nces					
Т	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)					4,899.38	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current	Revenues, Other Finan	<mark>cing Sourc</mark>	es and Residual Equity	Transfers In:				Fund C	Code 61
PRC	Revenue						2015 Value	2016 Va	alue
	1111 District Levy - R	eal Property	1				10,078.99	9,	,812.19
	1112 District Levy - P	ersonal Pro	perty				21.98		44.21
	1190 Penalties and Inte	erest on Tax	xes				33.02		18.86
	1510 Interest Earnings	;					374.69		38.85
Total C	urrent Revenues, Other	Financing	Sources and Residual E	Equity Transfe	rs In:		10,508.68	9.	,914.11
Current	t Expenditures, Other Fi	nancing Us	ses and Residual Equity	Transfers Ou	t:			Fund C	Code 61
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	_	=	=					
	4XXX Fa		uisition and Constructi						
			operty and Equipment A	-			33,910.62		,953.07
Total C	urrent Expenditures, Ot	her Financ	ing Uses and Residual I	Equity Transfe	ers Out	:	33,910.62	8	,953.07
			Schedule Of C	Changes W	orksl	neet		Fund C	Code 61
Beginn	ing Fund Balance							27,953.07	(1)
Total C	Current Revenues, Other F	inancing So	ources and Residual Equit	ty Transfers In				9,914.11	(2)
Total C	Current Expenditures, Other	er Financing	Uses and Residual Equi	ty Transfers O	ut			8,953.07	(3)
Increase	e/Decrease of Reserve for	Inventorie	S						
T	his Year	0.00	Less Last Year	(0.00	(4a)	0.00		
Increase	e/Decrease of Reserve for	Encumbra	nces						
Т	his Year	0.00	Less Last Year	(0.00	(4b)	0.00		
								0.00	(4)
Ending	Fund Balance (1 + 2 - 3 +	+ 4)						28,914.11	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County0316 Creston Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	<mark>it Revenues, Other Fi</mark>	nancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	code 84
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earn	ings				16.80		18.88
	1900 Other Reven	· ·	Sources			0.00		27.00
Total C	Current Revenues, Ot	her Financing	Sources and Residual Equ	ity Transfers In:		16.80		45.88
Curren	t Expenditures, Othe	e <mark>r Financing U</mark> s	ses and Residual Equity Tr	ransfers Out:			Fund (Code 84
PRC	Program Funct	ion Object				2015 Value	2016 Va	lue
Total C	Current Expenditures	, Other Financ	ing Uses and Residual Equ	ity Transfers Out	:	0.00		0.00
			Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund (Code 84
Begini	ning Fund Balance						2,495.90	(1)
Total (Current Revenues, Oth	er Financing So	ources and Residual Equity 7	Γransfers In			45.88	(2)
Total (Current Expenditures,	Other Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increa	se/Decrease of Reserve	e for Inventorie	S					
-	Γhis Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve	e for Encumbra	nces					
-	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2	- 3 + 4)					2,541.78	(5)



FY2015-16

Submit ID: 0316-50690875

15 Flathead County 0316 Creston Elem

Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	31,179.52	22,676.01
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	249,362.95	241,116.05
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	5,595.42	14,603.29
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	6,316.40	5,899.71
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	80,863.29	82,945.34
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	5,331.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	5,250.00	28,317.12
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



FY2015-16

15 Flathead County 0316 Creston Elem

Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	11,340.00
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	11,340.00
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	3,780.00
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	16,329.60
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,166.00
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

0.00



FY2015-16

Submit ID: 0316-50690875

15 Flathead County 0316 Creston Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	21,515.31	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,102.87	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	28,317.12	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,230.70	0.00	0.00	0.00	0.00
Totals			26,848.88	28,317.12	0.00	0.00	0.00

55,166.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

Submit ID: 0316-50690875

15 Flathead County0316 Creston Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	132,400.00	0.00	0.00	0.00	132,400.00
Buildings	465,812.11	0.00	97,680.79	0.00	563,492.90
Machinery and Equipment	108,731.20	0.00	5,331.00	0.00	114,062.20
Totals at Historical Cost	706,943.31	0.00	103,011.79	0.00	809,955.10
Depreciation					
Building Accum	237,203.49	0.00	11,011.39	0.00	248,214.88
Machinery and Equipment Accum	73,458.03	0.00	14,059.16	0.00	87,517.19
Total Accumulated Depreciation	310,661.52	0.00	25,070.55	0.00	335,732.07
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	396,281.79	0.00	77,941.24	0.00	474,223.03

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

^{***} Has comments.



FY2015-16

15 Flathead County

0316 Creston Elem

Schedule of Changes in Long-Term Liabilities							
	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	11,752.89	0.00	0.00	0.00	11,752.89	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	11,752.89	0.00	0.00	0.00	11,752.89	0.00	0.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

15 Flathead County

0316 Creston Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance	
Governmental					
Net Pension - TRS	445,158.00	45,043.00	0.00	490,201.00	